Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of the Claims:

1. (Currently Amended) A financial instrument method for performing a financial transaction comprising the steps of:

issuing a financial instrument to a first investor, the financial instrument comprising:

a fixed income instrument having a predetermined remarketing date—for remarketing the fixed-income instrument;

and a coupon for the fixed income instrument;

- a forward purchase contract to purchase at least one equity share at a predetermined future contract date; and
- a first acceleration trigger clause to designate a first date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening an occurrence of a first predetermined event;

remarketing the fixed income instrument on the first date upon the occurrence of the first predetermined event including issuing the fixed income instrument to a second investor; and

issuing at least one equity share to the first investor on the predetermined future contract date.

- 2. (Currently Amended) The financial-instrument method of claim 1, wherein the financial instrument further comprising: comprises a second acceleration trigger clause to designate a second date to purchase the at least one equity share prior to the predetermined future contract date upon a happening upon an occurrence of a second predetermined event, and issuing the at least one equity share upon the occurrence of the second predetermined event prior to the predetermined future contract date.
- 3. (Currently Amended) The financial instrument method of claim 1, wherein the financial instrument further comprising: comprises a second acceleration trigger clause to

designate a third date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening upon an occurrence of a second predetermined event, and remarketing the fixed income instrument upon the occurrence of the second predetermined event prior to the remarketing date.

- 4. (Currently Amended) The financial instrument method of claim 3, wherein the third date is prior to the first date.
- 5. (Currently Amended) The financial instrument method of claim 3, wherein the first date is prior to the third date.
- 6. (Currently Amended) The financial instrument method of claim 1, wherein the first date is immediate upon the happening occurrence of the first predetermined event.
- 7. (Currently Amended) The financial instrument method of claim 1, wherein the first date is a predetermined time after the happening occurrence of the first predetermined event.
- 8. (Currently Amended) The financial instrument method of claim 2, wherein the second date is immediate upon the happening occurrence of the second predetermined event.
- 9. (Currently Amended) The financial instrument method of claim 2, wherein the second date is a predetermined time after the happening occurrence of the second predetermined event.
- 10. (Currently Amended) The financial instrument method of claim 3, wherein the third date is immediate upon the happening occurrence of the second predetermined event.
- 11. (Currently Amended) The financial instrument method of claim 3, wherein the third date is a predetermined time after the happening occurrence of the second predetermined event.

12. (Currently Amended) A method for offering issuing a financial instrument comprising a fixed instrument, a forward purchase contract, and a first acceleration trigger clause, the method comprising:

Offering a <u>issuing the</u> fixed income instrument having a predetermined remarketing date for remarketing the fixed income instrument and a coupon;

offering a coupon for the fixed income instrument;

offering a <u>issuing the</u> forward purchase contract to purchase at least one equity share at a predetermined future contract date; and

providing a first acceleration trigger clause to designate a first date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening an occurrence of a first predetermined event.

- 13. (Currently Amended) The method of claim 12, further comprising: providing a second acceleration trigger clause designating to designate a second date to purchase the at least one equity share prior to the predetermined future contract date upon a happening an occurrence of a second predetermined event.
- 14. (Currently Amended) The method of claim 12, further comprising: <u>providing</u> a second acceleration trigger clause <u>designating</u> to <u>designate</u> a third date to remarket the fixed income instrument prior to the predetermined remarketing date upon a <u>happening</u> an occurrence of a second predetermined event.
 - 15. (Original) The method of claim 14, wherein the third date is prior to the first date.
 - 16. (Original) The method of claim 14, wherein the first date is prior to the third date.
- 17. (Currently Amended) The method of claim 12, wherein the first date is immediate upon the happening occurrence of the first predetermined event.

18. (Currently Amended) The method of claim 12, wherein the first date is a predetermined time after the happening occurrence of the first predetermined event.

- 19. (Currently Amended) The method of claim 13, wherein the second date is immediate upon the happening occurrence of the second predetermined event.
- 20. (Currently Amended) The method of claim 13, wherein the second date is a predetermined time after the happening occurrence of the second predetermined event.
- 21. (Currently Amended) The method of claim 14, wherein the third date is immediate upon the happening occurrence of the second predetermined event.
- 22. (Currently Amended) The method of claim 14, wherein the third date is a predetermined time after the happening occurrence of the second predetermined event.
- 23. (New) The method of claim 2, wherein the second date is prior to the predetermined future contract date.
- 24. (New) The method of claim 3, wherein the third date is prior to the predetermined remarketing date.
- 25. (New) The method of claim 1, wherein the first predetermined event comprises a change in the credit rating of an issuer of the financial instrument.
- 26. (New) The method of claim 2, wherein the second predetermined event comprises a change in the credit rating of an issuer of the financial instrument.
- 27. (New) The method of claim 3, wherein the second predetermined event comprises a change in the credit rating of an issuer of the financial instrument.

28. (New) The method of claim 12, wherein the first predetermined event comprises a change in the credit rating of an issuer of the financial instrument.

- 29. (New) The method of claim 13, wherein the second predetermined event comprises a change in the credit rating of an issuer of the financial instrument.
- 30. (New) The method of claim 14, wherein the second predetermined event comprises a change in the credit rating of an issuer of the financial instrument.